G. R. S. IX-5]

Previous references.

P

1916-17
(S.F.)

File No. 175-16

Serial Nos. 1 and 2

Later references.
No. L 96-17-1 : -
Cy 175-16 Nos. 3+5, 8 Nov 1917.

GENERAL AND REVENUE SECRETARIAT.

P25-E

Serial Nos. 1 and 2

Part B for February 1917

SUBJECT.

Note on the reconstitution of the Local Audit Branch of the Comptroller's Office.

No. 2.

No.

The Comptroller to Govt.

Mr. K. L. Datta, Special Officer -

No. Fd. 4689-90 of 23-2-1917.

Approves of the suggestions of Mr. Datta on the above note.

Mr. Pavlinovich 10-3-1917

W D 88—GPB—50,000—24-7-16

G. R. S. 11] 1916-17

GENERAL AND REVENUE SECRETARIAT.

(S.R.)

NOTES.

File No. 175-16

FILE HEADING.

Note on the reconstitution of the Local Audit Branch of the Comptroller's Office

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

C. F. 175—16

Ser:

Note on the reconstitution of the Local Audit Branch of the Comptroller's Office

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W.D. 84—GPB—60,000—20-7-16

RECONSTITUTION OF THE LOCAL AUDIT BRANCH OF THE COMPTROLLER'S OFFICE.

The Local Audit Branch of the Comptroller's Office consists of a Gazetted Officer, a Superintendent and six clerks. The distribution of work among these is as follows :—

2. The Gazetted Officer is required to be out on tour on inspection work for about 100 days in the year, and it is laid down that he should not go out between February and May. The reason for this is nowhere stated, but I believe it is because the Comptroller's Office is engaged in the compilation of the budget estimates between February and May and it is thought that the Gazetted Officer might relieve some other officer who might be required to help in budget work. He takes no part in budget work himself nor is it necessary to relieve any other officer to enable him to help in budget work.

3. The work of the Local Funds Gazetted Officer consists mainly of passing audit notes submitted to him by the Local auditors and of exercising a supervision over the work done by his assistants at headquarters. As I shall explain later on, most of the work done at headquarters is quite unnecessary and should be done away with altogether in future, so that he will have nothing else to do but to exercise a supervision over the peripatetic auditors by means of their diaries and to pass their audit notes. If these audit notes are drawn up in proper form, they cannot give him work for more than an hour a day, so that he should be able to spend most of his time on inspection or other work. These audit reports deal mostly with objections of a routine character. The objections should be standardised and the audit reports should be divided into two parts, one containing routine objections and the other dealing with objections of a more serious character. The work connected with the passing of the reports will then be very simple. I was Examiner of Local Accounts for more than seven years in two of the largest Provinces in India, namely, Madras and old Bengal which included Bengal, Behar, Orissa, Chota Nagpur and Eastern Bengal and which has now been separated into two Provinces with two Examiners of Local Accounts. I, therefore, claim not only to have considerable experience of this work but to have reorganised the system in the two Provinces entirely on a new basis. The present system of Municipal Accounts is entirely my work and it was I who prepared the Municipal Account Code for Madras, which was the first Municipal Account Code in all India. The Local Funds Code and the Special Funds Code of Madras are also my work. From my experience of Local Funds Accounts work, I can confidently say that the Local Funds Accounts work in Mysore cannot possibly find sufficient employment for the whole time of a Gazetted Officer. I shall therefore, submit later on, proposals for the Gazetted Officer in charge to be saddled with other work. For the present, it is only necessary to say that except when he is on inspection work, he should have charge of some other work or that he should be out on inspection work practically throughout the year. While Examiner in Madras, the average period during which I was out on tour for three years of my service in that appointment was 270 days per annum. If necessary, the touring work may be divided between two officers.

4. Next, as regards the men, the distribution of work is as follows :—Two assistants for review and consolidation of the Municipal Funds Accounts and audit of travelling allowance bills of the Municipal establishments; one assistant for review and consolidation of District Funds Accounts and those of the Sanitary Board of the Kolar Gold Fields and the audit of District Fund travelling allowance bills, as also the audit of Village Improvement Fund Bills; one and a half assistant for the post audit of Village Improvement Fund Work Bills, half an assistant for the compilation of Irrigation Cess Fund Accounts; and one general assistant.

5. First, as regards the review and consolidation of the accounts of Municipalities and the audit of their travelling allowance bills. This is an item of work which is quite unnecessary. The Municipalities themselves are required to maintain monthly and progressive

accounts and they may very well be required to submit annual accounts to Government through the Comptroller. This is what is done throughout British India. These accounts are audited annually by the peripatetic auditors. Any further audit and compilation of these accounts in the Central Office is quite superfluous and is not done now any where in British India. In fact, any useful check is impossible because the vouchers, etc., do not come to the Comptroller's Office and he does not maintain any audit or other registers. An arithmetical check is useless. As I have mentioned above, while Examiner of Local Accounts in Madras, I introduced an entirely new system of accounts for the Municipalities there. And as I found that many of the Municipalities were not preparing their accounts at the end of every month, I introduced the system under which they were required to submit to the Accountant-General at the end of every month, a classified account of their transactions of the past month. Nothing, however, was done with these accounts in the Accountant-General's Office and the object was solely to ensure that the Municipalities were maintaining their accounts regularly. When I became Accountant-General, Madras, several years after, I found that the Municipalities had learnt the new system quite well and were maintaining their accounts quite regularly. I at once discontinued the submission of the monthly accounts to the Accountant-General's Office, as they really served no other purpose. In Mysore also, the Municipalities may be backward in maintaining regular accounts. They might therefore, be required to submit to the Comptroller a monthly detailed classified account. But, as it is impossible to exercise any useful check on these accounts at headquarters, no establishment need be employed for the purpose. These accounts may be simply received and filed in the office, and all that is necessary is that reminders should be sent when these accounts are not received on due dates. At present the accounts of all the Municipalities are consolidated for the whole State by the clerks at headquarters but this consolidated account serves no purpose and is quite unnecessary.

6. They also reconcile every month the debits and credits appearing in the treasury accounts with those shown in the accounts submitted by the Municipalities. This is a work which should be done by the Municipalities themselves, in consultation with the treasuries concerned by means of pass books. Treasury Officers should submit with their monthly accounts, a plus and minus memo showing the transactions of the different Municipalities banking with them and the closing balances at their credit, and with these plus and minus memos they should furnish certificates that the closing balances have been accepted by the Municipalities concerned. This is what is done all over India and should be followed in Mysore also. At present differences are found between the treasury figures and the Municipal figures every month. But it is because a number of adjustments are made in the Comptroller's Office direct in connection with the Municipal accounts. In future all such adjustments should be made by the Municipalities themselves, actual payments being made into the treasuries by means of cheques of course, wherever necessary. These adjustments are as follow:—

(*a*) Amount payable by the Municipalities to the State on account of contributions for pensions on behalf of their employees.

(*b*) Taxes due to one Municipality recovered in another Municipality when the person from whom the amount is due, resides in the latter.

(*c*) When a person is transferred from one Municipality to another or from Government Service to a Municipality or *vice versa*, the entire pay of the official for the month is now drawn in the pay bill of the establishment to which he is transferred and the portion of the pay debitable to the Municipality or Government from which he is transferred, is adjusted in the Comptroller's Office.

(*d*) Some other receipts and payments are also adjusted in the Comptroller's Office, as for instance, grants-in-aid, amounts paid to indigent persons for returning from the Pasteur Institute, payments to the Bank of Madras, etc.

7. It is not necessary to make any of the above adjustments in the Comptroller's Office. As regards contribution for pensions, Municipalities should be required to pay them into the treasuries by means of cheques, and treasuries should adjust them by credit as receipts by *per contra* debit to the Municipal Funds concerned. The Comptroller's Office should watch the realisation of these pension contributions, as usual, by means of the contribution register

maintained by it. Local auditors when inspecting Municipal Offices should also satisfy themselves that the proper amounts have been paid.

8. As regards taxes recovered by one Municipality for another, it should be remitted by the recovering Municipality to the other Municipality by an R. T. R. The Municipality effecting the recovery, should credit the amount recovered in its accounts to deposits and should debit the amount to the same head by remitting it to the treasury by a cheque and obtaining therefrom an R. T. R. The other Municipality will then send the R. T. R. to the treasury and ask the amount to be credited to its account by *per contra* debit to the head 'Remittance Transfer Receipts.' If the two Municipalities are in the same district, the remittance may be made by means of cash orders. No cash transactions will thus take place and there will be no risk. Comptroller's interference in these adjustments is quite unnecessary and the two Municipalities should be left to themselves to make the necessary adjustments.

9. In the case of the transfer of an officer, the proper procedure is to permit the officer on transfer to draw his pay up to the date of his transfer in the pay bill of the office from which he is transferred, his pay for the joining time as well as for the rest of the month being drawn in the pay bill of the establishment to which he is transferred. This will avoid all adjustments on this account. The rule that the entire salary of a month should be drawn in the pay bill of one establishment, ought not to be applied in the case of transfers from one office to another, when the two offices are financially independent of each other.

10. The other adjustments should all be got done by the Municipalities by means of regular bills as in the case of similar charges payable to other institutions. The audit of travelling allowance bills of Municipal establishments may also be left to the local auditors as in the case of all other charges of the Municipalities. The charges will of course be post audited but there is no objection to this.

11. For the same reason it is not necessary to check the accounts of the District Funds or the Kolar Gold Fields Sanitary Board Accounts.

12. The bills of the Village Improvement Funds are cashed at the treasuries and are received by the Comptroller's Office with the District Treasury Accounts. The work connected with each district is not at all heavy and there is no object in transferring these bills from the Treasury Account Department to the Local Audit Department and getting them audited in a separate section. The time and trouble involved by the transfer of these vouchers is sheer waste of time and it would be much more convenient for the District Treasury Auditor himself to do the work.

13. The compilation of the Irrigation Cess Fund Accounts is also quite unnecessary. The audit of the charges is done in the Public Works Department and they are directly booked against the funds in the book section from the abstract of the receipts and disbursements of the Public Works Department. The receipts are also adjusted under the proper head in the district classified abstracts. In the Local Fund Section, the receipts and expenditure thus brought to account are again posted in a separate register, the necessary information being furnished by the Public Works Branch and the Treasury Accounts Branch of the Comptroller's Office in separate registers. All this work is quite unnecessary. If there are 9 heads in the Comptroller's accounts, namely, one head for each district and one for the general fund, no separate compilation is necessary. The ledger will show the receipts, issues, and balances of each fund separately.

14. The other points requiring notice in this connection are—

(*a*) Objections are extracted from the audit reports of the peripatetic auditors into objection books and the recoveries of the amounts are watched therefrom. Under the rules, the first duty of a local auditor is to see whether proper action has been taken on the previous report and to bring forward in his new audit report all objections raised in previous inspections which have not still been cleared. This is what is done in British India and there is no likelihood of any of the recoveries to be made being lost sight of, unless the auditors fail to do their work and the Municipalities at the same time ignore the objections raised by the auditors; there is hence no object in maintaining an objection book in the Central Office. As detailed accounts are not received, there is no means of seeing that the objections have been remedied and even if it be reported that the objections have been

removed, the auditors are not relieved of the duty of verifying during their inspection, that the requirements have been really met.

(*b*) At present, funds for the payment of Local and Municipal Fund Establishments are obtained by the encashment of regular bills at the treasury, while all other payments are made by cheques. These establishment bills are now received in the Comptroller's Office from the treasuries with the list of payments and are passed on to the Local Audit Section of the Comptroller's Office. They are then sent to the Local Auditors for audit at the time of inspection. The encashment of establishment bills has been allowed with a view to avoid delay in the payment of salaries and allowances as cheques have to be signed by the Presidents of the Funds who are not in direct charge of the administration of these funds and whose headquarters are not located in the same place as the offices of these funds. The proper procedure should be to allow Vice-Presidents of Municipalities to draw the amount of their establishment and travelling allowance bills by means of cheques, retaining the bills in their own offices for the preparation of their accounts and for being audited by Local auditors. These Vice-Presidents are all Amildars, that is, responsible officers of Government, and there is no reason why they should not be authorised to draw cheques on Municipal Accounts. At present only Presidents are authorised to draw cheques. Establishment charges are however drawn by Vice-Presidents as mentioned above, by encashing bills at the treasury. As no check except an arithmetical one, can be exercised by the treasury, the Vice-Presidents can just as well be authorised to draw the amounts by cheques. Similarly all charges which are regulated by sanctioned scales may also be drawn by them by cheques. For other charges, they may be required as at present to submit detailed bills to the President who will return them with an order passing them for payment. The Vice-Presidents can then draw the amounts by cheques. They will then be able to bring every transaction to their accounts at once and to reconcile their balance with that shown in the treasury plus and minus memo. They may also be required to append a memo to their monthly accounts submitted to the Comptroller, explaining the differences between the closing balance shown in their accounts and that shown in the treasury plus and minus memo thus—

Treasury balance	
Municipal balance	
Difference (*a*)	
(*a*) Due to uncashed cheques	
Remittances not yet credited in treasury	
Remittances credited in treasury but not yet brought on Municipal Accounts	
etc., etc., etc., ...	

This will prevent this reconciliation being neglected, though the Comptroller might not be able to satisfy himself that the explanations given are correct. This must be left to the Local Auditors.

(*c*) As explained above, there should be no objection to allow Vice-Presidents to draw cheques subject to the conditions mentioned above. If Government cannot agree, Vice-Presidents should be required to present a separate receipt with each salary or travelling allowance bill to be paid at the treasury or other bills such as for pension contributions, remittances to other Municipalities, etc., which are to be adjusted in the treasury by transfer credit. The treasury will retain the receipt in support of the charge in its list of payments and return the bills duly stamped in token of payment. The paid bills will then be available in the Office of the Municipal and District Funds for audit. They need not pass from the office of the fund to the treasury, thence to the Comptroller's Office, and thence back again to the Office of the Municipal or District Funds as the case may be. As regards other payments, whenever any cheques are drawn by the Presidents they should be required to send the vouchers at once to the Vice-Presidents to enable them to bring the transactions to their accounts at once.

15. As regards the work of the Local Audit Peripatetic Staff, it is difficult to form any opinion without actually inspecting some of the offices under their audit. The one feature that

strikes me is that for Local Bodies, whose transactions are about half of similar bodies in British India, the time taken up for audit is twice that allowed there. Whether the fault is with the manner in which the accounts are maintained or the staff, or the absence of clear instructions for their guidance, is a question that requires detailed examination and will be separately considered if time permits. The absence of clear instructions and rules for the guidance of Local Auditors is undoubtedly one of the dominant factors.

16. To sum up, I would suggest that the whole Local Fund Section at headquarters be abolished with the exception of the Gazetted Officer and the senior clerk who may be retained for the purpose of helping the Gazetted Officer in his miscellaneous work, namely, drawing up programmes for the Local Auditors, receiving their diaries, examining their travelling allowance bills with reference to their diaries, etc., receiving the accounts of Municipalities and District Funds, filing them, issuing reminders for them, etc.

K. L. DATTA.
18-11-1916.

W.D.—1301—GPB—30—29.11.16.

Remarks of the Comptroller and the Financial Secretary

Paras 5 and 6.

The chief work now done in connexion with the review of Municipal Accounts is the reconciliation of the treasury with the Municipal Figures. This work should under the rules, be done by the Municipalities themselves. If the procedure suggested in paras 6 and 14 (b) in regard to the action necessary on the part of botn the treasury and the Municipalities for agreeing their balances with each other is strictly enforced the accounts received from the Municipalities may be simply filed as proposed in this para.

Paras 6, 7, 8, 9 & 10.

The system of adjusting transactions affecting Municipalities in the Comptroller's books in the first instance and then requiring the treasury and the Municipalities concerned to incorporate such transactions in their books is unsatisfactory and snould be abolished as proposed in these paras.

Pension contributions and other amounts payable to Government should be paid by cheques drawn by the respective Municipalities

The payment of tax recovered by one Municipality and payable to another is best arranged for by means of Remittance Transfer Receipts.

The procedure proposed in para 9 for drawing pay and allowances of an officer transferred from one office to another, financially independent of each other is

Paras 5 & 6

As the audit office receives the accounts from the Municipalities and also receives the Try Cash account supported by a plus & minus memorandum (and it is not proposed to dispense with either), I think any discrepancy between the two must be noticed & reconciled by it. Ofcourse if as the result of actions suggested there be no discrepancies so much the better. but it would not be correct, simply, to file the accounts received without even verifying the figures with the Try. figures.

I think actual verification of the figures obtained from the two independent sources in the audit office is better than accepting a certificat from the Treasury that the ± memo balances have been accepted by the Municipalities.

Paras 6-11

Adjustments are discouraged, infact prohibited by Act & Municipal Acct Manual. Only when the Municipalities make undue delay or other special reasons exist book adjustments are resorted to in practice. I agree that the less the number of such adjustments the better.

the most convenient.

If the post-audit of travelling allowance claims is adopted travelling allowance bills will be audited in the course of local audit and no work in this respect need be done in the central office.

Para 11.

The case of District Boards is the same as that of Municipalities and the same procedure may be followed in regard to both.

Para 12.

The work connected with the Village Improvement Fund will be done in the Treasury Account Department.

Para 13.

The Irrigation Cess Fund transactions of each District and of the General Fund may be separately shown under independent heads opened in the accounts and when this is done a separate compilation of the accounts of the fund is unnecessary.

Para 14.

(a) There is no means in the Central Office of verifying with reference to detailed accounts the removal of objections and this verification work has, in any case, to be ~~doubly~~ done by the Local Auditors. The Objection Books kept in the Central Office serve no useful purpose and may be abolished.

(b) Unless every monetary transaction relating to a Municipality is conducted by the officer who keeps the initial books and compiles accounts from them it is not possible to expect timely

Until the Municipal audit staff is considerably improved I am for retaining pre-audit. Preparation & passing of t.a. claims requires a knowledge of rules which cannot be expected in the Municipal & Local Fund clerical staff in the majority of cases. 6/12

Should follow the decision in regard to the general question.

Para 12

~~Should be replaced~~ This work is growing & will continue to grow and is an additional item of work which has come into existence lately. I doubt whether consistently with efficient work we can pile on the work on the Dist. auditor. Of the T.F. Section is overworked the work might be given up to the Treasury Section. 6/12

Para 13

The Irrigation Cess Fund being a local fund all correspondence &c relating to it should properly speaking be dealt with by the Local Fund section. The proposed arrangement will involve multiplication of ledger heads, will throw additional correspondence work on the Book section specially in connection with transfers between the Central fund & the several District I.C. funds and will do away with the check which now exists between the L.F. Section total & the Book total. However as the Comptroller is agreeable the change may be tried. 6/12

Suggestion may be accepted.

Para 14

I am very strongly of opinion that until ~~regular~~ local ~~bodies~~ organize & work regular Audit Committees the objection books should be kept in the audit office to press the objections regularly & continuously on the local bodies. Coming at the end of one year & then recording that such & such objections of last year were not attended to is not sufficient in our present stage. 6/12

The objection books should be retained 6/12

action for agreeing the Municipal with the treasury figures. The procedure suggested in this para aims at making the accounts of Vice Presidents complete and enables them to reconcile differences and is therefore very necessary.

(c) So long as the Vice Presidents personally draw cheques and the cheques to be drawn are also for only charges regulated by fixed sanctions or those the payment of which is authorised by Presidents on formal pay orders passed by them on bills accounting for the outlays, I do not think there can be any objection to delegate the power to draw cheques to Vice Presidents.

Para 15.

The accounts of Local Bodies are not properly kept. Their accounts staff is not efficient. The audit reports and objections do not receive prompt attention of the authorities of the Local Bodies. All this contributes to make the work of local audit heavy and to lengthen the time required for doing it. It would be better if the ministerial head of the Local Fund Branch of the Deputy Commissioner's Office is a trained accountant of the Accounts Department.

Para 16.

If all the proposed changes are accepted the maintenance of a separate Local Fund Section with the whole of its present staff will become unnecessary but how many of the hands may be viewed

No objn to let Vice-Presidents draw cheques from the accounts point of view. But it is a matter for Govt to consider - I think I made a similar proposal sometime ago. (to appoint Local Presidents)
JDL
6/12 Proposal accepted.

But there is no objn in transferring work from the L.F. section to another section unless some simplification or saving of labour results.
JDL
6/12

as unnecessary can be considered only in connection with the question of the establishment required for the whole office when the work of each section is ~~gu~~ aged in the light of all the changes and improvements to be made.

Chief Inspecting Officer
4.12

General Remarks

(1) In reprise the local audit system is a recent introduction. Most of the Municipalities are poor & in many cases the staff is very poorly paid. The formation of audit Committees is just being attempted and practically the Govt. audit is the only audit check. These facts have to be borne in mind in connection with such proposals as abolishing checking of balances in the Audit office, doing away preaudit of t.a. charges, abolishing the objn. book &c.

(2) No direct reference is made either in the Spl. Officers note or in the Comptroller's on the monthly abstract accts* that are submitted to Govt. If they are to be retained they shd be prepared in the L.F. sects & the figures will have to be verified with Treasy figures. The functions of municipal funds & Dt. Funds have been very materially enlarged by the recent order & Govt may not be willing to dispense with the monthly account abstracts through which to watch progress. In fact formerly detailed monthly accts for the funds were submitted but the abstracts introduced in 1910. If Govt want to watch closely the progress of local funds under the new scheme the abstracts may have to be amplified under some heads e.g. when promissory note is taken up by Dt funds figures for edn. maybe reqd & so on.

[Vide forms appended]

The monthly accts may be dispensed with & the accts for the year may be prepared in the Audit office from the data contained in the monthly abstracts

(3) The contributions &c maybe paid by cheques but some section of the Comptr's office must see that they are actually paid. Municipalities & Dt. Funds have to pay numerous contributions & it should be one of the duties of the L.F. sects that all these are properly & timely paid.

(4) I cannot therefore agree that the whole L.F. sects should be abolished. If I understand the Comptr aright he also holds this view in the last para of his note above.

M
11/12

F. No. 648 of 16

Audit

(2)

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

F. 175—16
Ser: 1.
"Reconstitution of the Local Audit Branch of the Comptroller's office."

Two copies of Mr. Datta's note on the marginally noted subject received by me today, are forwarded, with compliments, to the Financial Secretary to Government, for favourof necessary action.

Dutt
30/11

Fl. No. 1163 of 16.

One copy kept for study - the other copy is sent to Mr Jai for urgent action as usual -

30 NOV. 1916

As there are urgent matters the Secy's rest may be communicated to Mr Datta / endorsed personal (whatever) GP 4.12

Forwarded to the Comptroller for favour of remarks & Early return, if possible before to morrow Evening
30
S. Shamasastry
30/11/16

R69 4.12.16.
Returned with remarks
Mr Datta
4-12-16

F(Sec'y). 4.12.16

Circulated to members of the F.C.

Lees. Minutes are placed on the table of the Council Chamber for the information of the members
7/12/16

902

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

1614
8-12-16

W.D. 84—GPB—60,000—20-7-16.

Read 2.25 pm. 7/12/16 BOS

301
8-12-16.

8/12

G. R. S. 12]

General and Revenue Secretariat. | 277 File No. of 1915.

Serial No.

Finance Committee.

- - - - - - - - - -

With reference to Mr. Banerji's note on the margin of the notesheet placed below, I beg to observe as follows:

(a) As observed by the President in another file put up, it is not necessary to send my notes to Mr. Datta before they are considered by the Finance Committee.

(b) Experience has shewn that oral discussion in Finance Committee in such cases is not perhaps very helpful and leads to much loss of time both to Mr. Datta and to the Members. In such cases there will always be room for difference of opinion. Mr. Datta's notes are very full and in the majority of cases, the Committee may be able to arrive at decisions without lengthy oral discussions. My suggestion is therefore is that Mr. Datta need not be troubled in future to attend the meetings unless it is necessary to supply any new facts or figures or to elucidate some special point.

(c) If so desired,, this point may be discussed at the next meeting so that a definite understanding may be arrived at.

18/12

NOTE—Contn. sheet.

President)

GPB—70,000—17-12-15

12

G. R. S. 12]

General and Revenue Secretariat. | C/J File No. 175 of 1916.

Serial No.

I agree to regard (c). As regards the suggestion mentioned in (b) it is perhaps better not to depart from the practice observed on the two previous occasions until the question is settled at the next meeting.

18/12

1165/18-12-16

next meeting.

20/12

I certainly think we should place the subject on the agenda of the next meeting.

22.12

There will also may be discussed at a meeting -

20/12

next meeting

28/12

1261/26-12-16

25/12

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | G. F. File No. 175 of 1915.

Serial No.

The subject was considered by the Finance Committee on 9th January 1917 and their opinion in the matter is placed below

15/1/17

As Fin will please put up a draft order on the lines of the Committee's opinion. The draft will come after approval by Hon member + Dewan as it is not a schedule matter

15.1.17

Draft order is put up.

Subd Hon. 17.1.17

18/1/17.

20.1.17

Hon. member / Dewan

29.1.17

1041 29.1.17

4263 30.1.17.

29/1

Draft approved by Dewan.

22.2.17.

Issue today

22/2/17

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Extract from the proceedings of the meeting of the Finance Committee held on Tuesday the 9th January 1917

S u b j e c t

Reconstitution of the Local Audit Branch of the Comptroller's Office

Opinion of the Committee

As regards audit of travelling allowance bills appertaining to the Local Funds (para 10) the practice should follow the decision as regards the general question

If the Local Fund section of the Comptroller's Office is not totally abolished the work in connection with the Village Improvement Fund may continue to be done in the Local Fund section; otherwise as proposed the work should be done in the Treasury Audit section (para 12)

To preserve continuity of action and enforce prompt attention to audit objections, the objection book should be continued and properly maintained (para 14 a)

The monthly abstract accounts of Municipalities and District Funds submitted by the Comptroller to Government may be discontinued

With the foregoing remarks the Committee approve of the suggestions contained in this note ./

" E x t r a c t "

Secretary, Finance Committee

G. R. S. 12]

General and Revenue Secretariat.

C. F. File No. 175 of 1916.

Serial No.		
2	From The Comptroller & Gen. to Mr K. L. Datta	H 4689-9 dt: 23.2.17

Approve the suggestion made by Mr Datta and pass orders.

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Q.F. 175-16

Extract

Proceedings of the Government of His Highness
the Maharaja of Mysore.

Read--

Note dated 18th November 1916 of Mr. K.L. Datta, Special Officer, on the reconstitution of the Local Audit Branch of the Comptroller's Office.

&&&&&&&&&&&&

Order No. H 4689-90
F F 175-16-1

Dated Bangalore, the 23rd February 1917.

Government are pleased to approve of the suggestions of Mr. Datta in the note read above with the following remarks.

1. Audit of travelling allowance bills of Municipal and other local fund establishments (Para 10). The practice as regards this item of work in the Comptroller's Office should follow the decision ~~that may be~~ arrived at as regards the general question affecting the travelling allowance bills of Government establishments.

2. Work in connection with the Village Improvement Fund (Para 12).

If the Local Fund Section of the Comptroller's Office is not totally abolished this work may continue to be done in the Local Fund Section; otherwise it should be done in the Treasury Audit Section as proposed.

3. Maintenance of objection books (para 14a).

To preserve continuity of action and enforce prompt attention to audit objections, Government are of opinion that the objection book should be continued and properly maintained.

4. As under the proposed arrangement the monthly accounts received from local bodies will not be reviewed in the Comptroller's Office, the monthly abstract accounts of Municipalities and District Funds submitted by the Comptroller

to Government will be discontinued in future.

for Financial Secretary to Government.

To

The Comptroller, Mysore Government,

Mr. K.L. Datta, Special Officer.

TMM-3

C. O.—352.
L. A. D. 8.

MONTHLY ACCOUNT.

DISTRICT FUNDS.

From

The Comptroller to the
Govt. of Mysore.

To

The Secretary to the Govt. of Mysore,
General and Revenue Depts.

Dated

Despatched

Received

General No.
L. A. D. No.

Sir,

I have the honor to submit the Abstract of Receipts and Expenditure of the several Local Fund circles in the State for the month of..... .....191 .

I have the honor to be,
Sir,
Your most obedient servant,

For *Comptroller.*

References
(To be entered only in the Dewan's Office.)

GPB—50—30-1-15

C. O. 352—L. A. D. 8]

DISTRICT FUNDS.

(Government Progs. No. G. 6000—Ml. 218-09-1, dated 19th January 1910.)

Abstract of Receipts, Expenditure and Balance of the several Local Boards in the Mysore State for the month of.....191 .

No.	Names of Local Boards	Opening balance on 1st July	Receipts		Total of columns 3, 4 and 5	Expenditure		Balance at the end of the month
			Up to the end of last month	In the month		Up to the end of last month	In the month	
1	2	3	4	5	6	7	8	9
	DISTRICT BOARDS.							
1	Bangalore							
2	Kolar							
3	Tumkur							
4	Mysore							
5	Hassan							
6	Shimoga							
7	Kadur							
8	Chitaldrug							
	Total ...							
	SANITARY BOARD, KOLAR GOLD FIELDS.							

BANGALORE,

Dated 191 .

For *Comptroller.*

C. O. 350—L. A. D. 6]

MUNICIPAL FUNDS.

(Government Progs. No. 6000—Ml. 218-09-1, dated 19th January 1910.)

Abstract of Receipts, and Expenditure of the Municipalities in the Mysore State for the month of.....191 .

No.	Names of Municipalities	Opening balance on 1st July	Receipts		Total of columns 3, 4 and 5	Expenditure		Balance at the end of the month
			Up to the end of last month	In the month		Up to the end of last month	In the month	
1	2	3	4	5	6	7	8	9
	Bangalore City							
	Mysore City							
	BANGALORE DISTRICT.							
1	Hoskote							
2	Dodballapur							
3	Nelamangala							
4	Thyamagondlu							
5	Kankanhalli							
6	Magadi							
7	Closepet							
8	Channapatna							
9	Anekal							
10	Sarjapur							
11	Devanhalli							
12	Vadigenhalli							
	Total ...							

(Government Progs. No. 6000--Ml. 218-09-1, dated 19th January 1910.)

Abstract of Receipts, and Expenditure of the Municipalities in the Mysore State for the month of..... 191

No.	Names of Municipalities	Opening balance on 1st July	Receipts		Total of columns 3, 4 and 5	Expenditure		Balance at the end of the month
			Up to the end of last month	In the month		Up to the end of last month	In the month	
1	2	3	4	5	6	7	8	9
	KOLAR DISTRICT.							
1	Kolar ...							
2	Bowringpet ...							
3	Chintamani ...							
4	Srinivaspur ...							
5	Mulbagal ...							
6	Sidlaghatta ...							
7	Chikballapur ..							
8	Bagepalli ...							
9	Gudibanda ...							
10	Goribidnur ...							
11	Malur ...							
12								
13								
	Total ...							
	TUMKUR DISTRICT.							
1	Tumkur ...							
2	Maddagiri ...							
3	Koratagere ...							
4	Chiknayakanhalli...							
5	Sira ...							
6	Gubbi ...							
7	Tiptur ...							
8	Turuvekere ..							
9	Pavagada ...							
10	Kunigal ...							
11	Total ...							
12								

(Government Progs. No. 6000—Ml. 218-09-1, dated 19th January 1910.)

Abstract of Receipts, and Expenditure of the Municipalities in the Mysore State for the month of.....191 .

No.	Names of Municipalities	Opening balance on 1st July	Receipts		Total of columns 3, 4 and 5	Expenditure		Balance at the end of the month
			Up to the end of last month	In the month		Up to the end of last month	In the month	
1	2	3	4	5	6	7	8	9
	MYSORE DISTRICT.							
1	Hunsur							
2	Chamrajnag r							
3	Yedatore							
4	Heggaddevankote... ...							
5	Gundlupet							
6	Nanjangud							
7	T. Narsipur							
8	Periyapatna							
9	Bannur							
10	Talkad							
11	Seringapatam							
12	Mandya							
13	Krishnarajpete							
14	Malvalli							
15	Nagamangala							
16	Melkote							
17	French Rocks							
18	Saligram							
19	Maddur							
20	.. ...							
	Total ...							

(Government Progs. No. 6000—Ml. 218-09-1, dated 19th January 1910.)

Abstract of Receipts, and Expenditure of the Municipalities in the Mysore State for the month of.....191 .

No.	Names of Municipalities	Opening balance on 1st July	Receipts		Total of columns 3, 4 and 5	Expenditure		Balance at the end of the month
			Up to the end of last month	In the month		Up to the end of last month	In the month	
1	2	3	4	5	6	7	8	9
	HASSAN DISTRICT.							
1	Hassan ...							
2	Alur ...							
3	Saklespur ...							
4	Belur ...							
5	Arsikere ...							
6	Channarayapatna ...							
7	Arkalgud ...							
8	Hole-Narsipur ...							
9								
10								
	Total ...							
	SHIMOGA DISTRICT.							
1	Shimoga ...							
2	Kumsi ...							
3	Channagiri ...							
4	Honnali ...							
5	Nyamti ...							
6	Shikarpur ...							
7	Sorab ...							
8	Sagar ...							
9	Kallurkatte ...							
10	Tirthahalli ...							
11	...							
12	...							
	Total ...							

(Government Progs. No. 6000—Ml. 218-09-1, dated 19th January 1910.)

Abstract of Receipts, and Expenditure of the Municipalities in the Mysore State for the month of.....191 .

No.	Names of Municipalities	Opening balance on 1st July	Receipts		Total of columns 3, 4 and 5	Expenditure		Balance at the end of the month
			Up to the end of last month	In the month		Up to the end of last month	In the month	
1	2	3	4	5	6	7	8	9
	KADUR DISTRICT.							
1	Chikmagalur							
2	Tarikere							
3	Birur							
4	Kadur							
5	Yedahalli							
6	Mudgere							
7	Koppa							
8	... ...							
9	... ...							
	Total ...							
	Sringeri							
	CHITALDRUG DISTRICT.							
1	Chitaldrug							
2	Davangere							
3	Harihar							
4	Holalkere							
5	Hosdurga							
6	Hiriyur							
7	Challakere							
8	Molakalmuru							
9	Jagalur							
10	... ...							
11	... ...							
	Total ...							

BANGALORE,

Dated.....191 .

Comptroller.

C. O.--350
L. A. D. 6

MONTHLY ACCOUNT

MUNICIPAL FUNDS.

From

DEWAN BAHADUR
J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., ETC.,
Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,
Gen. and Rev. Depts.

Dated

Despatched

Received

General No.
No.

Enclosure No.

Sir,

I have the honor to submit the Abstract of Receipts and Expenditure of the several Municipalities in the State for the month of.....191 .

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

GPB—100—1-2-15

G.R.S. 28]

GEN. & REV. SECRETARIAT. TYPING Sec. 23 FEB 1917

File No. 175-16
Serial No. 2.

*Diary No. of letter replied to*_____

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
( )

, *the* 191 .

READ—

Note dated 18th Nov 16 of Mr. K. L. Datta, Special Officer, on the reconstitution of the Local Audit Branch of the Comptroller's office. (To be entered as an accompaniment)

Date of issue 23-2-17

Signed by W Greenwood

ORDER THEREON.—No. H 4685-90823-2

1) Audit of travelling allowance bills of Municipal establishments (Para 16 of Comptroller's Code)

The practice as regards this item of work in the Comptroller's office should follow the decision that may be arrived at as regards the general question affecting the ta bills of Municipal establishments —

Govt: are pleased to approve of the suggestions of Mr. Datta in the note read above with the following remarks & modifications —

May this be

(i) printed?
(ii) treated as a standing order
(iii) published in the Gazette Eng: part?
(iv) translated?
(v) placed at the disposal of the Press?
(vi) published in the Gazette Kannada part?

SUBJECT.

2 Work in connection with the Village Improvement Fund (Para 12)

If the Local Fund Section of the Comptroller's Office is not totally abolished this work ~~should~~ may Continue to be done in the Local Fund Section; otherwise ~~as proposed~~ it should be done in the Treasury Audit Section as proposed.

3 Maintenance of objection books (para 14a).

To preserve continuity of action and enforce prompt attention to audit objections, Govt are of opinion that the objection book should be Continued and properly maintained.

4 ~~The~~ monthly abstract accounts of Municipalities and District Funds Submitted by the Comptroller to Govt will be discontinued in future.

As under the proposed arrangement the monthly accounts received from local bodies will not be received in the Comptroller's office

5 With the foregoing remarks the Suggestions contained in

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

The note read above approved.

28.1.17.

Encl. Secy. to Govt.

To The Comptroller to Govt.

Mr. K. L. Datta, Spl. Officer

Copy to Branch IV, GRS.

Hon. Min.

17.1.17

29/1

22.2.17

do

18

18/1/17

GPB—20,000—7-7-14